Regd. No. M. 1175.

The Mysore Gazette

PUBLISHED BY AUTHORITY

Vol. 81] BANGALORE, THURSDAY, DECEMBER 19, 1946 [No. 50

PART IV

Legislative Measures and Rules thereunder

NOTIFICATIONS.

No. T. 1773—R. T. 16-46-5, dated Bangalore, the 11th December 1946.

In virtue of powers vested in them under the proviso to sub-section 7 of Section 79 of the Mysore Motor Vehicles and Road Traffic Act, 1944, the Government of His Highness the Maharaja are pleased to exempt the Motor Vehicles of the Civil and Military Station specified below from the provisions of the said sub-section, when such vehicles use the roads in the areas specified below :—

Serial number	Class of vehicle	The area in which the vehicle is exempt from provisions of sub-section 7	Remarks
1	Private Motor Cars and Cycles.	Whole of Mysore ...	
2	Goods Vehicles, private and those let or plied for hire.	Do ...	
3	Motor Cabs ...	Bangalore City ...	

2. They are further pleased to direct that in the case of the vehicles specified, the licenses or tokens issued by the Civil and Military Station authorities shall be deemed to be sufficient to indicate exemption and that these vehicles shall not be required to exhibit the licenses of Mysore in the area in which they are thus exempted.

3. The said license or token of the Civil and Military Station shall be carried on the vehicle in the manner prescribed in Rule 495 of the Mysore Motor Vehicles and Road Traffic Rules.

No. T. 1772—R. T. 16-46-4, dated Bangalore, the 11th December 1946.

In virtue of powers vested in them under Sections 83, 92 and 98 of the Mysore Motor Vehicles and Road Traffic Act, 1944, the Government of His Highness the Maharaja are pleased to exempt from taxes, in the manner and to the extent specified below, the following Motor Vehicles of the Civil and Military Station, Bangalore, which carry the current tax licenses or tokens of the Civil and Military Station, Bangalore, and which are not kept in the State :—

Sl. No.	Class of Vehicle	Nature and extent of exemption	Remarks
1	Private Motor Cars and Motor Cycles.	(i) Exempt from Vehicle tax in the whole of Mysore. (ii) Exempt from Municipal tolls throughout Mysore.	Eligible to composition of tolls under Sections 90 and 91 of the Act.
2	Goods Vehicles—Private and those let or plied for hire.	(i) Exempt from Road Tax. (ii) Exempt from Municipal tolls of Bangalore City.	These Goods Vehicles must obtain permits for the use of the roads in Mysore from the District Magistrate, Bangalore.
3	Motor Cabs ...	(i) Exempted from Service Tax. (ii) Exempt from Municipal tolls of Bangalore City.	(i) Eligible to composition under Sections 90 and 91. (ii) Must obtain permit for plying beyond Bangalore City.
4	Stage Carriages permitted to ply for hire between Bangalore City and Civil and Military Station.	Exempt from Service Tax to the extent of permit fees paid in the Civil and Military Station *prorata* for the quarter, *i.e.*, a reduction in Service Tax at the rate of Rs. 2-8-0 per seat per quarter on production of the current permit of the Civil and Military Station.	Must obtain permits from the District Magistrate, Bangalore, for plying in any part of Mysore.

No. A. F. 3493—C.S. 20-46-4, dated Bangalore, the 16th December 1946.

The appended draft amendments to the Mysore Co-operative Societies Rules, 1920, which the Government of His Highness the Maharaja propose to make in exercise of the powers conferred by sub-sections (1) and (2) of Section 44 of the Mysore Co-operative Societies Act, 1918 (Act VII of 1918), are hereby published as required by sub-section 3 of Section 44 of the said Act for the information of all persons likely to be affected thereby.

Notice is hereby given that objections or suggestions, if any, may be forwarded to the Secretary to Government, General Department, within 1st February 1947 for consideration.

Objections or suggestions not received within the aforesaid date will not be considered.

Add the following as rule No. 40 :—

1. The Management of the Mysore Central Co-operative Land Mortgage Bank, Limited, shall vest in a Board of Directors consisting of the President and nineteen other members.

2. (*a*) The President and one member of the Board shall be nominated by Government and they shall hold office till their successors are appointed. They need not be members of the Bank.

(*b*) Two members of the Board shall be representatives of debenture holders. These also need not be members of the Bank and shall be selected in the manner prescribed by the Government.

(*c*) Nine members of the Board shall be persons selected by representatives of affiliated Land Mortgage Societies attending the General Meeting so as to ensure that Land Mortgage Societies in each of the nine districts in the State shall be represented by one member of the Board.

(*d*) Six members of the Board shall be elected representatives of individual members, of these four shall be persons residing in Bangalore City.

(*e*) The remaining one member shall be representative of the ordinary co-operative societies which are members of the Bank.

3. The members referred to in Rule 2 (*c*), (*d*), (*e*) shall be elected annually by the respective groups of electors at the annual general meeting of the Bank:

Provided that no representative of a Land Mortgage Society attending the general meeting shall be entitled to vote for more than one candidate from among the representatives of Land Mortgage Societies in any particular districts.

4. The election to the Board of Directors shall be conducted in accordance with rule 31 of the rules framed under the Mysore Co-operative Societies Act.

5. Members of the Board of Directors other than the President and the members nominated under rules 2(*a*) and (*b*) shall hold office for one year or until their successors are appointed.

6. If an affiliated Land Mortgage Society has served on the Board for one term it shall not be eligible for election to the Directorate during the next two succeeding years.

7. Any casual vacancy occurring in the Board of Directors except in the case of directors nominated by the Government by death, resignation or any other cause shall be filled up for the unexpired term of the Board by appointment by the remaining members of the Board. Such appointment shall be made so as to ensure that the number of representatives respectively of the affiliated Land Mortgage Societies of individuals and the ordinary co-operative societies shall be in conformity with clause 2 above.

8. The Chief Executive Officer of the Bank shall be the Secretary. He shall be responsible for the administration of the Bank, subject to the control of the President. He shall be a whole-time salaried officer and shall be appointed by the Board of Directors with the approval of the Government. He shall not be a member of the Board.

9. The Bank shall have a qualified auditor on its staff for purpose of continuous internal audit and his appointment shall be subject to the approval of the Registrar.

MOHAMED ISMAIL SHERIFF, *Genl. Secy.*

No. Fl. 4502—I. T. 9-46-9, dated Bangalore, the 13th December 1946.

In exercise of the powers conferred by Section 59 of the Mysore Income-tax Act, V of 1923, as amended from time to time, the Government of His Highness the Maharaja are pleased to publish the following amendments to the rules framed thereunder for the information of all the persons likely to be affected and do hereby give notice that the said amendments will be taken into consideration on or after one month from the date of publication of this Notification. Any objections or suggestions that may be received from the Public in respect of the amendments before the date specified will be considered by Government.

1. The following shall be substituted for Rule 9.—

"9. For the purpose of obtaining an allowance for depreciation under proviso (*a*) to Section 10 (2) (vi) of the Act, the assessee shall furnish particulars to the Income-tax Officer in the following form :—

Description of buildings, machinery, plant or furniture	*Written down value as at the beginning of the accounting period	Capital expenditure during the year for additional alterations, improvements and extensions	Date from which the additions, etc., referred to Col. 3 are used for the purposes of the business, profession or vocation	If a plant or machinery has been sold or discarded during the year, shown in this column the *written down value at the beginning of the accounting period and the value for which it is actually sold or its scrap value	Amount on which depreciation is now allowable	Prescribed rate per cent	Depreciation allowable	Remarks
1	2	3	4	5	6	7	8	9

*Note.—1. Written down value means :—In the case of assets acquired in the previous year the actual cost of the assessee.

2. In the case of assets acquired before the previous year the actual cost to the assessee less all depreciation actually allowed under Act 1923 or 1920.

I.....declare that to the best of my information and belief, the buildings, machinery, plant and furniture described in Column 1 of the above statement were the property of.....during the year ended..... and that the particulars entered in the statement are correct and complete.

Place..... *Signature*....."

Date.....194

2. The following shall be substituted for Rule 12 of the said rules:—

"In the case of any income chargeable under the head 'Interest on Securities' the person responsible for paying the interest shall at the time of deduction send to the Income-tax Officer concerned a statement showing following particulars:—

(1) Name and address of the recipient.

(2) Description of securities.

(3) Numbers of securities.

(4) Dates of securities.

(5) Amounts of securities.

(6) Period for which interest is drawn.

(7) Amount of interest.

(8) Amount of tax.

(9) Date of payment of interest."

3. After Rule 12, the following new rules shall be inserted:—

"12-A. The person making deduction in accordance with sub-section (2-A) of Section 18 shall at the time of deduction send to the Income-tax Officer concerned a statement showing the following particulars:—

1. Name and address of the non-resident on whose behalf the tax is deducted.'
2. The date of payment.
3. The nature of payment.
4. The amount paid, with details in the case of interest, *re* the rate per cent, per annum, the period for which the interest has been paid and the amount on which the interest has been computed.
5. The amount of income-tax deducted.
6. The amount of super-tax deducted.

12-B. On receipt of the statements prescribed in Rules 12 and 12-A, the Income-tax Officer shall, without delay, prepare the necessary challan and send it to the person responsible for making the deduction who shall

pay the amount to the credit of the Mysore Government by remitting it into the Government Treasury within the time limit specified in Rule 10; provided that where deduction is made by or on behalf of Government the amount shall be credited within the time and in the manner aforesaid without production of challan."

4. After Rule 13-A, the following Rule shall be inserted:—

"13-B. The certificate to be furnished under Section 18 (8) of the Act by the person paying any interest not being "interest on securities" or any other sum chargeable under the provision of the Act shall be in the following form :—

1. Name of person making payment.
2. Nature of payment.
3. Address.

To

Name and address of payee.

I/We hereby certify that Rupees..... being income-tax at the rate of.....pies per rupee and Rupees.....being super-tax at the rate applicable have been deducted from Rs.....being the amount paid on .....* at the rate of.....per cent per annum for the period (1) computed on the amount of Rupees (2).

I/We hereby certify that the sum deducted will be paid by me/us to the Government of Mysore at the.....Treasury.

Signature of person making payment."

5. The following shall be substituted for Rule 17:—

"17. The return to be delivered to the Income-tax Officer under Section 21 of the Mysore Income-tax Act, 1923, to be made within thirty days from the 30th day of June in each year by the prescribed person in the case of every Government Office, and the principal officer or the prescribed person in the case of every local authority, company or other public body or association and every

* This applies to payment of interest only.
(1) Here specify the period for which interest has been computed.
(2) Here state the amount on which interest has been computed.

private employer shall be made and verified in the following form:--

Serial No.	Name of employee	Postal address of residence	Appointment or nature of employment	Total amount of salary, wages, annuity or pension paid during the year ending on 31st March 19	Period for which items in column 5 were paid	House allowance paid during the year	Value of rent-free quarters for the year	Bonus, gratuity, fees, commission, perquisites or other allowances profits in lieu of salary payments made at or in connection with the termination of employment advance of salary, etc., and all other sums paid which were chargeable to income-tax (full details showing the total amount paid during year period for which the payments were made are to be given separately for each distinct class of payment)
1	2	3	4	5	6	7	8	9

Salary, bonus, and all other sums which were due to be paid during the year but which were not actually paid (full details showing the amount, the due date and the period for which the amount was payable are to be given)	Total of columns 5, 7, 8, 9 and 10	Yearly amounts paid in respect of provident fund contributions and life insurance premiums (give details)	Earned income allowance	Net amount upon which tax has been deducted during the year	Total amount of income-tax deducted during the year	Total amount of super-tax deducted during the year	Remarks
10	11	12	13	14	15	16	17

I certify that the above statement contains a complete list of the total amount paid by.....to all persons who were receiving or to whom was due income on the 30th day of June 19 , at the rate of Rs. 2,000 per annum or have received or to whom was due during the year ended on that day not less than Rs. 2,000 in respect of salary, wages, annuity pension, gratuity, fees, commission, perquisite or profits in lieu of or in addition to salary or wages, advances of salary payments at or in

addition to salary or wages, advances or salary payments at or in connection with retirement of any other sums chargeable to income-tax under the head "salaries" and that all the particulars stated are correct.

Date..... *Signature of person by whom the return*

of..... *is delivered.....*

Designation....."

6. At the end of the existing Rule 18, the following para shall be added.

A statement of the names and addresses of all persons to whom the assessee-company has paid in the previous year rent etc., amounting to more than four-hundred rupees to be furnished under sub-section (3) of section 38 shall be in the form prescribed in Schedule B to Rule 19.

7. To Rule 19, the following shall be added after schedule A as Schedule B.

Schedule B—Sub-Section (3) of Section 38.

Statement of the names and addresses of all persons to whom assessee has paid in the previous year rent, interest, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head 'Salaries') amounting to more than four hundred rupees and particulars of all such payments.

Sl. No.	Name and address of the person to whom the payment was made	Nature of payment	Amount paid	Date of payment	Whether paid in cash or by book adjustment

8. After rule 43, the following shall be added :—

"43A. The return under section 20A shall be in the following form and shall be delivered to the Income-tax Officer in whose jurisdiction the person responsible for paying interest resides :—

RETURN UNDER SECTION 20-A OF THE MYSORE INCOME-TAX ACT 1923 FOR THE YEAR 1ST JULY 19 TO 30TH JUNE 19 .

Name of payer.

Address of payer.

Sl. No.	Name of Payee	Address of payee	Date of payment	Amount of interest or aggregate interest

I hereby certify that the above statement contains a complete list of persons to whom interest or aggregate interest exceeding Rs. 400 was paid during the period 1st July 194 to 30th June 194 .

9. The present Rules 25 to 32 and Rule 35 (inclusive) shall be omitted."

S. KANAKARATNARAJ, *Law Secy.*

Printed by the Superintendent at the Government Press, Bangalore.